

ORDINANCE NO. 09-58

ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA AMENDING CHAPTER 86 ENTITLED "TAXATION AND FEES", ARTICLE II. LOCAL BUSINESS TAX, AND IN PARTICULAR ADOPTING THE NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) MANUAL TO REPLACE THE STANDARD INDUSTRIAL CLASSIFICATION SYSTEM (SIC) MANUAL AS THE STANDARD BY WHICH ALL BUSINESSES, OCCUPATIONS, AND PROFESSIONS SUBJECT TO A LOCAL BUSINESS TAX WILL BE CLASSIFIED, REPEALING THE EXISTING SCHEDULE IN SECTION 86-43 "SCHEDULE OF TAX BY BUSINESS CLASSIFICATION" AND ADOPTING A NEW TAX SCHEDULE SET FORTH HEREIN FOR THE PURPOSE OF REPLACING THE SIC CLASSIFICATIONS WITH THE CORRESPONDING NAICS CLASSIFICATIONS, AND AMENDING PROVISIONS TO REFLECT THE ADOPTION OF THE NAICS MANUAL; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING PENALTIES FOR VIOLATION HEREOF; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR A SEVERABILITY CLAUSE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the purpose and intent of this ordinance is to replace the Standard Industrial Classification System (SIC) Manual with the North American Industry Classification System (NAICS) Manual as the standard by which all businesses, occupations, and professions subject to a local business tax will be classified; all substantive provisions remaining the same; and

WHEREAS, the replacement of the SIC Manual by the NAICS Manual follows the development and implementation of a new classification system for business establishments primarily to allow a higher level of compatibility of business statistics across North American countries by the U.S. Office of Management and Budget; and

WHEREAS, the NAICS Manual is a source of reasonable, consistent, and uniform classifications required in a municipal business tax rate structure allowed by Chapter 205, Florida Statutes (2009).

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, THAT:

Section 1: Chapter 86 entitled "Taxation and Fees", Article II. Local Business Tax, of the Code of Ordinances of the City of Hialeah, Florida, is hereby amended to read as follows:

Chapter 86

TAXATION AND FEES

* * *

ARTICLE II. LOCAL BUSINESS TAX**Sec. 86-26. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

* * *

~~Standard Industrial Classification (SIC).~~ North American Industrial Classification System (NAICS). For the purpose of classifying all occupations and economic activities, the city hereby adopts the ~~Standard Industrial Classification Manual (SIC)~~ North American Industrial Classification System (NAICS) Manual as issued by the Office of Management and Budget of the Office of the President of the United States of America, the latest edition published in ~~1997~~ 2007, and will, from time to time, update and clarify definitions of economic activities, as it may become necessary, by ordinance of the city council. The ~~SIC~~ NAICS manual will be used for definitions.

* * *

Sec. 86-43. Schedule of tax by business classification.

The amount of business tax that shall be paid by the different classifications of businesses shall be as set forth in the following schedule opposite each classification; such tax shall be computed annually unless otherwise specified. The schedule generally follows the order and numerical sequences of the ~~Standard Industrial Code (SIC)~~ North American Industrial Classification System (NAICS). Regulatory requirements for specific business activities are listed in the schedule as well as the tax.

Industry	Description and Regulation	Tax
SECTOR 11	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	
	Subsectors 111, 112, 113, 114, 115	
	All businesses	\$ 100.00
SECTOR 21	MINING, QUARRYING, AND OIL AND GAS EXTRACTION	

Industry	Description and Regulation	Tax
	Subsectors 211, 212, 213	
	All businesses	100.00
SECTOR 22	UTILITIES	
	Subsector 221	
	All businesses	200.00
SECTOR 23	CONSTRUCTION	
	Subsectors 236, 237, 238. State license required. Some require certificate of competency from Miami-Dade County	
	Industry Groups 2361 and 2362	
	General contractors	200.00
	Industry Group 2372. All businesses	100.00
	Industry Groups 2371, 2373, 2379, 2381, 2382, 2383, 2389	
	All other contractors	150.00
SECTORS 31, 32, 33	MANUFACTURING*	
	Subsectors 311, 312, 313, 314, 315, 316, 321, 322, 323, 324, 325, 326, 327, 331, 332, 333, 334, 335, 336, 337, 339	
	Business tax for all manufacturers will be determined using the following scale:	
	A Less than 10 employees	65.00
	B 11 to 15 employees	95.00
	C 16 to 24 employees	160.00
	D 25 or more employees	190.00
	I By individual at residential location **	30.00
	* Certain types of manufacturing are regulated or require permits by the state or county and all must comply with zoning, building, and fire codes and any city ordinance regarding their activities. A separate retail business tax receipt will be required if the manufacturer sells directly to the consumer (i.e. outlet store).	

Industry	Description and Regulation	Tax
	** Available only to manufacturing classified under industry group 3399 practiced at a residential location by one individual. No signs, industrial equipment, noise, dangerous chemicals or waste. Including but not limited to paintings, dolls, certain glass art, sculptures, and other products of artistic nature.	
	Exception:	
	335312. Motor and generator manufacturing. Armature rewinding.	
	Under 10 employees	65.00
	Each employee over 10	6.50
	339116. Dental Laboratories	100.00
SECTOR 42	WHOLESALE TRADE	
	Subsectors 423 and 424	
	All business classifications in subsectors 423 and 424 will pay a business tax as per the following inventory* of goods scale:	
	A Inventory under \$10,000.00	95.00
	B Over \$10,000.00 but less than \$25,000.00	125.00
	C Over \$25,000.00 but less than \$50,000.00	160.00
	D Over \$50,000.00 but less than \$100,000.00	220.00
	E Over \$100,000.00 but less than \$250,000.00	250.00
	*The licensing section will require documentation (audits, copies of reports to federal, state and local government, affidavits or any other documents needed to verify the amount of inventory reported). Inventory changes must be reported every year at renewal time by licensee. Failure to do so will be a violation of this Code. There will be no fee for vehicles needed for delivery of goods provided they are used exclusively for products sold by licensee. A retail license will be required if retail sales are part of the operation of the licensee (i.e. outlet store).	
	Exceptions:	
	423140. Junkyards, council approval required	225.00
	423140A. Used automobile parts	150.00
	423930. Scrap and waste materials, scavenging, salvage	150.00

Industry	Description and Regulation	Tax
	423990. Import/export durable goods. When engaging in international trade (import/export) other than trade regulated by this Code; in addition to the regular wholesale fee	100.00
	424990. Import/export nondurable goods. When engaging in international trade (export/import) other than a trade regulated by this Code; in addition to the regular wholesale fee	100.00
Subsector 425	Wholesale Electronic Markets and Agents and Brokers	
	All businesses	225.00
SECTORS 44 and 45	RETAIL TRADE	
	All businesses in Sectors 44 and 45 will pay a tax based on inventory, as per the following scale:	
	Up to \$1,000.00 inventory	65.00
	Per each \$1,000.00 of inventory after the initial \$1,000.00	6.50
	Deliveries to establishments shall be permitted from 6:00 a.m. to 11:00 p.m. where the establishment or outlet is located within a radius of 300 feet from areas or districts zoned residential, as measured from the physical boundaries of the establishment or outlet. No limitation on the hours of deliveries to retail establishments that are not located within the above-described radius.	
	Exceptions:	
Subsector 441	Motor Vehicle and Parts Dealers	
	441110. New and Used	300.00
	Plus per unit	1.00
	441120. Used ONLY	200.00
	Plus per unit	1.00
	441310. Auto parts	150.00
	Per each \$1,000.00 of inventory after the initial \$1,000.00	6.50
Subsector 445	Food and Beverage Stores	
	445310. Beer, Wine, and Liquor Store (off-premises consumption)	

Industry	Description and Regulation	Tax
	Other retail items, exclusive of tobacco products	65.00
	Plus, per each \$1,000.00 of inventory over \$1,000.00	6.50
Subsector 446	Health and Personal Care Stores	
	446110. Drugstores and pharmacies:	
	For the first \$1,000.00 of inventory	65.00
	Plus, for each \$1,000.00 of inventory in excess of \$1,000.00	6.50
	Plus, when dispensing prescription drugs, licensed pharmacist	150.00
Subsector 447	Gasoline Stations	
	447110. Gasoline Stations	
	Up to 6 dispensing units	65.00
	Per unit* over 6, each	13.00
	* A dispensing unit is a single outlet, nozzle or hose. Multiple pumps will not be considered as one dispensing unit	
	447110A. Gas station air and water service pumps	5.00
	447110B. Gas station vacuum cleaners, per each unit	5.00
Subsector 453	Miscellaneous Store Retailers	
	453310. Used Merchandise Store.	
	For the first \$1,000.00 of inventory	65.00
	Plus, for each \$1,000.00 of inventory in excess of \$1,000.00	6.50
	453310B. Secondhand Dealers and Precious Metals Dealers/Used Merchandise Store. (grandfathered jewelry stores only)	225.00
Subsector 454	Nonstore Retailers	
	454113. Mail-Order Houses	100.00
	454390. Other Direct Selling Establishments. Direct retail house-to-house or party plan (business tax receipt can be issued for residential address if no warehousing, or office is required (Ordinance No. 89-61). For office and warehousing, a separate business tax receipt is required)	100.00

Industry	Description and Regulation	Tax
	Plus, per agent, associate, salesperson, canvassers or other denomination used (agents or salespersons require compliance with Ordinance No. 89-61), each	10.00
	454390A. Traveling store (not food, vegetables or ice cream) each vehicle (requires sticker)	190.00
	454390B. Traveling store, food, agriculture products, or ice cream per vehicle (requires sticker)	45.00
	454390C. Peddler or itinerant salesperson (requires ID, driver's license or photo ID; no agents or employees; business tax receipt to cover one individual only), no sales from a vehicle	45.00
SECTORS 48 and 49	TRANSPORTATION AND WAREHOUSING	
Subsector 481	Air Transportation	
	All businesses	150.00
Subsector 483	Water Transportation	
	All businesses	150.00
Subsector 484	Truck Transportation	
	All businesses this group, unless otherwise specified, tax per vehicle	70.00
Subsector 485	Transit and Ground Passenger Transportation	
	All vehicles must comply with state, county, and local requirements. When required, business tax per vehicle	50.00
	Exceptions:	
	485310. Taxicabs, per vehicle	10.00
	Plus dispatcher or office	100.00
	485320. Limousine, per vehicle	45.00
	485410A. Privately owned school buses* not to exceed 24 passengers per vehicle. Require state, county and city regulations compliance inclusive of inspections. (Reference chapter 90.) Issued when the city council has determined need and necessity of the service for the business tax year, each vehicle	50.00

Industry	Description and Regulation	Tax
	485410B. Privately owned buses or vans transporting more than 24 passengers, each	100.00
	485510. Chartered bus terminals	100.00
	Additional per vehicle	50.00
	4859. Other Transit Ground Passenger Transportation	45.00
Subsector 488	Support Activities for Transportation	
	All businesses	100.00
	Exceptions:	
	Industry Group 4881. All businesses.	150.00
	488410. Motor Vehicle Towing	
	488410A. Towing services. Tow trucks operated and owned by a service station, body or repair shop, service station or garage with a city business tax receipt. Registration or lease document in the name of the business tax receipt holder. Vehicle sticker. No tax other than the tax under the principle business category:	
	One vehicle	0.00
	More than one vehicle, each	45.00
	488410B. Tow trucks operated independently of stations or repair shops by individuals, only to transport disabled or junk vehicles to an authorized location for a fee, authorized by car owner or shop and not to pick up illegally parked, abandoned, or repossess vehicles. Sticker. Police background. No parking on residential area. Registration or lease documents in the name of. Address of the commercial location where vehicle will be parked and liability insurance. Affidavit required as to above requirements. Only one tow truck per business tax receipt, each	75.00
	488410C. Tow trucks used to remove vehicles from parking areas, abandoned vehicles or for repossession (for wrecker companies that have a place of business located in the city). Must comply with state law. Basic tax	800.00
	Plus for each vehicle	100.00
	488410P. City-initiated towing services (requires council approval, nonrefundable application fee, police background check, basic tax and per vehicle fee as indicated for 488410C)	
	488490. Truck terminals, weighing stations, tax is based on size, as per the following schedule:	

Industry	Description and Regulation	Tax
	A Less than 5,000 sq. ft.	65.00
	B 5,001 to 10,000 sq. ft.	95.00
	C 10,001 to 15,000 sq. ft.	125.00
	D 15,001 to 25,000 sq. ft.	190.00
	E 25,001 to 99,999 sq. ft.	250.00
	F 100,000 or more sq. ft.	500.00
Subsector 492	Couriers and Messengers	
	4921,4922. Couriers services, express delivery, local messengers, and local delivery, business tax will be based on number of employees according to the following schedule; warehouses or processing centers will pay an additional warehousing license tax:	
	A Less than 10 employees	65.00
	B 11 to 25 employees	160.00
	C More than 25 employees	190.00
	Exception:	
	492110S. Air Courier Services	150.00
Subsector 493	Warehousing and Storage	
	Any business in this subsector, tax is based on size, as per the following schedule:	
	A Less than 5,000 sq. ft.	65.00
	B 5,001 to 10,000 sq. ft.	95.00
	C 10,001 to 15,000 sq. ft.	125.00
	D 15,001 to 25,000 sq. ft.	190.00
	E 25,001 to 99,999 sq. ft.	250.00
	F 100,000 or more sq. ft.	500.00
SECTOR 51	INFORMATION	
	All businesses	150.00

Industry	Description and Regulation	Tax
	Exceptions:	
	Industry Group 5111. Newspaper, Periodical, Book, and Directory Publishers	
	Business tax for all publishers will be determined using the following scale:	
	A Less than 10 employees	65.00
	B 11 to 15 employees	95.00
	C 16 to 24 employees	160.00
	D 25 or more employees	190.00
	511210. Software Publishers	100.00
Subsector 512	Motion Picture and Sound Recording Industries	
	All businesses in this subsector (except casting)	225.00
Subsector 515	Broadcasting (except Internet)	
	515112. Radio broadcasting	200.00
	515120. Television broadcasting	375.00
	515210. Cable and other pay television services. Businesses taxes set by the city council, according to municipal, county, state and federal laws and regulations of this industry	
Subsector 518	Data Processing, Hosting, and Related Services.	
	All businesses	100.00
Subsector 519	Other Information Services	
	519190. All Other Information Services.	
	For each site	100.00
	Plus a terminal fee for each computer or internet terminal available to the public for a fee or charge	25.00
SECTOR 52	FINANCE AND INSURANCE	
Subsector 521	Monetary Authorities – Central Bank	

Industry	Description and Regulation	Tax
	All businesses	1,000.00
Subsector 522	Credit Intermediation and Related Activities	
	Industry Group 5221. All businesses.	500.00
	Exceptions:	
	522110, 522120. Commercial Banks/Savings Institutions. Each location or branch.	475.00
	522110A. Foreign banks and branches	1,000.00
	522130. Credit Unions.	100.00
	522220. Sales Financing.	500.00
	52229. Other Nondepository Credit Intermediation	500.00
	522291. Consumer Lending (per location)	500.00
	522292. Real Estate Credit	225.00
	522298. All Other Nondepository Credit Intermediation	500.00
	522298A. Pawnshops. State license, police check and reporting requirements plus retail license for used merchandise or jewelry store	225.00
	522298B. Auto Title loans	225.00
	522310. Mortgage and Nonmortgage Loan Brokers	500.00
	522320. Financial Transactions Processing, Reserve, and Clearinghouse Activities	500.00
	522390. Other Activities Related to Credit Intermediation	500.00
	522390A. Check cashing services, money order issuance, travelers' check issuance services	100.00
	522390B. Automatic teller machines (ATM)	100.00
	522390C. Money transfer services	100.00
Subsector 523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	
	All businesses	225.00
Subsector 524	Insurance Carriers and Related Activities	
	Industry Group 5241. Insurance Carriers. All including out of town licenses collected through the League of Cities	150.00

Industry	Description and Regulation	Tax
	Industry Group 5242. Agencies, Brokerages, and Other Insurance Related Activities. All businesses	100.00
	Plus additional fee for each agent or salesperson over two, each	19.00
Subsector 525	Funds, Trusts, and Other Financial Vehicles	
	Industry Group 5251. All businesses	150.00
	Industry Group 5259. All businesses	100.00
SECTOR 53	REAL ESTATE AND RENTAL AND LEASING	
	531110. Operators of apartment buildings, per unit	6.50
	531110A. Single mobile homes, each	50.00
	531120. Owners/operators of property containing leased space in nonresidential buildings/shopping centers:	
	A Up to 49,999 square feet	100.00
	B 50,000-99,999 square feet	150.00
	C Over 100,000 square feet	250.00
	Owners/operators of property containing leased space in industrial buildings and warehouses:	
	D Up to 49,999 square feet	100.00
	E 50,000-99,999 square feet	150.00
	F Over 100,000 square feet	250.00
	Owners/operators of property containing leased space in office buildings:	
	G Up to 49,999 square feet	100.00
	I Over 100,000 square feet	150.00
	531130. Lessors of Miniwarehouses and Self-Storage Units. Tax is based on size, as per the following schedule:	
	A Less than 5,000 sq. ft.	65.00
	B 5,001 to 10,000 sq. ft.	95.00
	C 10,001 to 15,000 sq. ft.	125.00
	D 15,001 to 25,000 sq. ft.	190.00

Industry	Description and Regulation	Tax
	E 25,001 to 99,999 sq. ft.	250.00
	F 100,000 or more sq. ft.	500.00
	531190. Lessors of Other Real Estate Property	50.00
	531190A. Operators of residential mobile home sites:	
	Up to 10 trailers	65.00
	Each additional trailer	6.50
	531210. Real estate agents (state license required)	100.00
	Plus:	
	Per agent, each	6.50
	Salespersons over 2	25.00
	Industry Group 5313. Activities related to Real Estate	
	All businesses	100.00
	Plus:	
	Per agent, each	6.50
	Salespersons over 2	25.00
	Industry Group 5321. Automotive Equipment Rental and Leasing.	
	All businesses	150.00
	Industry Group 5322, 5323. Consumer Goods Rental/General Rental Centers	
	Business tax for all businesses in these industry groups will be determined on the value of inventory of goods based on the following scale:	
	A Up to \$10,000.00	90.00
	B Up to \$25,000.00	125.00
	C Up to \$50,000.00	150.00
	D Up to \$100,000.00	225.00
	E Up to \$250,000.00	250.00
	F More than \$250,000.00	300.00
	When sales are made in addition to rental or leasing, supplementary retail business tax:	

Industry	Description and Regulation	Tax
	Up to \$1,000 inventory	65.00
	Each additional \$1,000.00 inventory	6.50
	Exceptions:	
	532220. Formal Wear and Costume Rental	100.00
	532230. Video Tape and Disc Rental	
	A Inventory up to \$10,000.00	90.00
	B Inventory up to \$25,000.00	125.00
	C Inventory up to \$50,000.00	150.00
	D Inventory over \$50,000.00	200.00
	532411. Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	100.00
	532412. Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	
	On rentals--Inventory:	
	A Up to \$10,000.00	90.00
	B Up to \$25,000.00	125.00
	C Up to \$50,000.00	150.00
	D Up to \$100,000.00	225.00
	E Up to \$250,000.00	250.00
	F More than \$250,000.00	300.00
	When sales are made in addition to rental or leasing, supplementary retail business tax:	
	Up to \$1,000 inventory	65.00
	Each additional \$1,000.00 inventory	6.50
	532420. Office Machinery and Equipment Rental and Leasing	
	A Inventory up to \$10,000.00	90.00
	B Inventory up to \$25,000.00	125.00
	C Inventory up to \$50,000.00	150.00
	D Inventory up to \$100,000.00	225.00
	E Inventory up to \$250,000.00	250.00
	F Inventory over \$250,000.00	300.00

Industry	Description and Regulation	Tax
	532490. Other Commercial and Industrial Machinery and Equipment Rental and Leasing	
	On rentals--Inventory:	
	A Up to \$10,000.00	90.00
	B Up to \$25,000.00	125.00
	C Up to \$50,000.00	150.00
	D Up to \$100,000.00	225.00
	E Up to \$250,000.00	250.00
	F More than \$250,000.00	300.00
	When sales are made in addition to rental or leasing, supplementary retail business tax:	
	Up to \$1,000 inventory	65.00
	Each additional \$1,000.00 inventory	6.50
SECTOR 54	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	
	Industry Group 5411 Legal Services. All businesses	100.00
	Exceptions:	
	541110. Offices of Lawyers. All (state license), per attorney	100.00
	541120. Offices of Notaries	150.00
	541191. Title Abstract and Settlement Offices	100.00
	Industry Group 5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services. All businesses	100.00
	Exceptions:	
	541213. Tax return preparation service (office)	100.00
	541213A. Tax return and accounting services (at residence)	50.00
	Industry Group 5413 Architectural, Engineering, and Related Services. All businesses	100.00
	Industry Group 5415. Computer Systems Design and Related Services. All businesses	100.00
	Exceptions:	

Industry	Description and Regulation	Tax
	541512A. Computer consultants	150.00
	Industry Group 5416 Management, Scientific, and Technical Consulting Services. All businesses	100.00
	Industry Group 5417 Scientific Research and Development Services. All businesses	100.00
	Industry Group 5418 Advertising, Public Relations, and Related Services. All businesses	100.00
	Exceptions:	
	541810. Advertising agencies	100.00
	541820. Public Relations agencies	100.00
	541850. Display Advertising/Outdoor advertising agencies (compliance with other state, county, and city laws; liability insurance)	150.00
	541860. Direct mail advertising services	100.00
	541870A. Handbill, circular or sample distribution:	
	Office	100.00
	Plus per individual, each	20.00
	541870B. Handbill, circular or sample distribution, individual	20.00
	541890. Other Services Related to Advertising (not elsewhere classified)	100.00
	Industry Group 5419 Other Professional, Scientific, and Technical Services	
	All businesses	100.00
	Exceptions:	
	541921. Photographic Studios, Portrait	150.00
	541921B. Photobooths	50.00
	541922. Commercial Photography	100.00
	541940. Veterinary Services. State license required. Tax per each veterinarian	100.00
SECTOR 56	ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REDEMPTION SERVICES	
	Industry Group 5611 Office Administrative Services	
	All businesses	100.00

Industry	Description and Regulation	Tax
	Industry Group 5612 Facilities Support Services	
	All businesses	200.00
	Industry Group 5613. Employment Services. All businesses	200.00
	Exception:	
	561311C: Casting Agencies	225.00
	561410. Document Preparation Services	150.00
	561421. Telephone Call Centers	150.00
	561422. Telemarketing Bureaus and other Contact Centers	150.00
	561431. Private Mail Centers	150.00
	561439. Other Business Service Centers (including Copy Shops)	100.00
	561440. Collection Agencies	100.00
	561450. Credit Bureaus	100.00
	561491. Repossession Services	150.00
	561492. Court Reporting and Stenotype Services	100.00
	561499. All Other Business Support Services	150.00
	Industry Group 5615. Travel Arrangement and Reservation Services. All businesses	100.00
	561611. Investigation Services.	100.00
	561612. Security Guards and Patrol Services. Detective, guard, armored car, guard dog rental, polygraph, fingerprint, investigations, etc.	100.00
	Per employee, investigator, detective or guard over two, each additional	10.00
	Per vehicle, armored or patrol car	40.00
	Per animal, if using guard dogs	5.00
	State license. Police approval. Bond. Vehicle sticker.	
	561613. Armored car services. Tax per vehicle	45.00
	561621. Security Systems Services (except Locksmiths). Liability insurance. Miami-Dade County Certificate of competency	150.00
	561622. Locksmiths	
	Under 10 employees	65.00

Industry	Description and Regulation	Tax
	Each employee over 10	6.50
	Requires ID, vehicle sticker. Only one person or vehicle	30.00
	561710. Exterminating and pest control. Compliance with other state, county and city laws. Liability insurance	150.00
	561720. Janitorial Services	100.00
	561730. Landscaping services/lawn care	100.00
	561730I. Landscaping services/lawn care (by individual)	50.00
	561740. Carpet and Upholstery Cleaning Services	100.00
	561790. Other Services to Buildings and Dwellings	100.00
	561910. Packaging and Labeling Services	100.00
	561920. Convention and Trade Show Organizers	250.00
	561990. All Other Support Services	150.00
	561990A. Auctioneers (jewelry, antiques and rugs):	
	First day	1,250.00
	Each additional day	35.00
	561990B. Auctioneers (goods, wares, merchandise):	
	First day	300.00
	Each additional day	35.00
	561990C. Auctioneers (unclaimed or damaged freight):	
	First day	150.00
	Each additional day	12.50
Subsector 562	Waste Management and Remediation Services	
	No other industry groups or classifications are allowed to be licensed within this subsector except those below.	
	562111. Solid waste collection/disposal*	500.00
	Collection, transport and disposal of solid waste, including use and storage of waste collection vehicles and waste containers. Containers to be serviced a minimum of twice weekly. No waste to accumulate at storage location for more than 24 hours; such waste to be transported for proper disposal within 24 hours.	
	562119. Other Waste Collection/Construction/demolition debris*	1,000.00

Industry	Description and Regulation	Tax
	Each employee over 10	6.50
	Requires ID, vehicle sticker. Only one person or vehicle	30.00
	561710. Exterminating and pest control. Compliance with other state, county and city laws. Liability insurance	150.00
	561720. Janitorial Services	100.00
	561730. Landscaping services/lawn care	100.00
	561730I. Landscaping services/lawn care (by individual)	50.00
	561740. Carpet and Upholstery Cleaning Services	100.00
	561790. Other Services to Buildings and Dwellings	100.00
	561910. Packaging and Labeling Services	100.00
	561920. Convention and Trade Show Organizers	250.00
	561990. All Other Support Services	150.00
	561990A. Auctioneers (jewelry, antiques and rugs):	
	First day	1,250.00
	Each additional day	35.00
	561990B. Auctioneers (goods, wares, merchandise):	
	First day	300.00
	Each additional day	35.00
	561990C. Auctioneers (unclaimed or damaged freight):	
	First day	150.00
	Each additional day	12.50
Subsector 562	Waste Management and Remediation Services	
	No other industry groups or classifications are allowed to be licensed within this subsector except those below.	
	562111. Solid waste collection/disposal*	500.00
	Collection, transport and disposal of solid waste, including use and storage of waste collection vehicles and waste containers. Containers to be serviced a minimum of twice weekly. No waste to accumulate at storage location for more than 24 hours; such waste to be transported for proper disposal within 24 hours.	
	562119. Other Waste Collection/Construction/demolition debris* processing systems	1,000.00

Industry	Description and Regulation	Tax
	Collection/processing of construction and demolition debris--building materials, dirt, soil, rock, concrete, trees, brush and other flora.	
	Storage/processing putrescible solid waste or solid waste prohibited.	
	Plus per truck	43.75
	562920. Materials Recovery Facilities/Solid waste recycling systems*	1,000.00
	Collection/processing recyclable solid waste--glass/plastic containers, newsprint, office and computer paper, aluminum/ferrous cans, cardboard	
	Processing putrescible solid waste defined by Rule 62-701.200(99), F.A.C. prohibited except that daily volume may contain one percent or less putrescible solid waste as byproduct of recycling process.	
	Processing construction and demolition debris prohibited.	
	No waste to accumulate at storage location for more than 24 hours; such waste to be transported for proper disposal within 24 hours.	
	*Application form must be completed and approval by director of solid waste department before business tax receipt issued. Other permits may be required by the solid waste department. Plus per truck	43.75
SECTOR 61	EDUCATIONAL SERVICES	
	Federal, state, county, city laws. All businesses in this Sector	100.00
	Exception:	
	611610. Fine Arts Schools. Dance studios or schools independently operated and not included as part of the academic curriculum of an educational institution, per year	100.00
SECTOR 62	HEALTH CARE AND SOCIAL ASSISTANCE (State, county, city, DERM)	
Subsector 621	Ambulatory Health Care Services	

Industry	Description and Regulation	Tax
	Industry Group 6211, 6212, 6213. Offices of Physicians, Dentists, and Other Health Practitioners. State license. DERM requirements. All businesses, per each professional at each location	100.00
	For each additional location for the same practitioner	100.00
	Exceptions:	
	621111A. Medical doctor/Osteopathic doctor	100.00
	621111B. Offices and clinics of doctors of medicine	100.00
	621210A. Dentists	100.00
	621210B. Offices and clinics of dentists	100.00
	621310A. Chiropractors	100.00
	621310B. Offices and clinics of chiropractors	100.00
	621320A. Optometrists	100.00
	621320B. Office and clinics of optometrists	100.00
	621320C. Opticians	100.00
	621391A. Podiatrists	100.00
	621391B. Offices and clinics of podiatrists	100.00
	621399A. Physician assistants	100.00
	621399H. Hypnotherapists	100.00
	621399N. Nurse Practitioner	100.00
	Industry Group 6214 Outpatient Care Centers All businesses	100.00
	621491. HMO Medical Centers	
	When employing physicians, an additional fee for each doctor	100.00
	Industry Group 6215. Medical and Diagnostic Laboratories All businesses	100.00
	621610. Home Health Care Services	
	Per doctor, each	100.00
	Per nurse, therapist or technician, each	25.00
	Industry Group 6219 Other Ambulatory Health Care Services All businesses	100.00

Industry	Description and Regulation	Tax
	621910. Ambulance services. Tax per vehicle	45.00
Subsector 622	Hospitals	
	Industry Groups 6221, 6222, and 6223 All retail and other non-hospital-required businesses must obtain separate business tax receipt by hospital or operator of concession. State law requirements	1,000.00
	Per doctor, each	100.00
	Per nurse, therapist or technician, each	25.00
	Industry Group 6231. Nursing Care Facilities.	225.00
	All businesses, per each location not contiguous to main address.	
	623311. Residential Care and Treatment Facilities	750.00
	Plus for each bed	50.00
	623312B. Community Residential Homes (7 to 14 beds)	375.00
	Plus for each bed	50.00
	623312A. Assisted Living Facilities (15 beds or more)	750.00
	Plus for each bed	50.00
Subsector 624	Social Assistance	
	Industry Group 6241. Individual and Family Services.	
	All businesses, per location	100.00
	Must comply with all applicable laws, State approval.	
	624310. Vocational Rehabilitation Services	100.00
	624410. Child Day Care Services	100.00
SECTOR 71	ARTS, ENTERTAINMENT, AND RECREATION	
	Industry Group 7111. Performing Arts Companies All businesses	100.00
	Exception:	
	711190. Circus. Compliance with article II of chapter 18. Per day	625.00

Industry	Description and Regulation	Tax
	Industry Group 7112. Spectator Sports All businesses	100.00
	Exception:	
	711212A. Horse racing. As per laws and contracts with Hialeah Park.	
	Thoroughbred racing	2,500.00
	Quarter horse racing	1,000.00
	Cardroom activities	1,000.00
	Slot machines	1,000.00
	7113. Promoters of Performing Arts, Sports, and Similar Events. Commercial sports. All businesses	100.00
	7113A. Boxing. Licenses and requirements as per city ordinance and boxing commission:	
	Promoter, per function	100.00
	Boxers, each	6.50
	Announcers, each	6.50
	Managers, each	6.50
	Referees, each	13.00
	Special referees, each	35.00
	Seconds, each	4.00
	Industry Group 7114. Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures. All businesses	100.00
	711510. Independent Artists, Writers, and Performers	100.00
	711510A. Photographers	50.00
Subsector 712	Museums, Historical Sites, and Similar Institutions	
	All businesses in this Subsector	100.00
	Exception:	
	712130A. Zoos and Botanical Gardens. Animal, small animal, bird or reptile exhibits, championships or competition, other than races, per exhibit day, no betting	70.00
Subsector 713	Amusement and Recreation Industries	

Industry	Description and Regulation	Tax
	All businesses in this Subsector	100.00
	Exceptions:	
	713120. Amusement Arcades. Type I and type II amusement machines (as per article III of chapter 18):	
	713120A. Business owner operating amusement type I (arcade) machine, for each machine at each location, written notification of property owner required if business owner and property owner not the same*	150.00
	713120B. Business owner operating type II amusement machine, for each machine at each location, written notification of property owner required if business owner and property owner not the same*	600.00
	713120C. Amusement center machines--other than bingo halls. Tax on each individual machine is based on whether the machine is a type I or type II amusement machine*	
	For first 50 machines	
	Type I	150.00
	Type II – First 4 machines only	600.00
	5 to 50 Type II machines	150.00
	All machines in excess of 50 up to and including 75, whether Type I or Type II	40.00
	All machines in excess of 76, whether Type I or Type II	25.00
	713120D. Amusement center machines--bingo halls for adults only.*	
	For first 50 machines	
	Type I	150.00
	Type II – First 4 machines only	600.00
	5 to 50 Type II machines	150.00
	All machines in excess of 50 up to and including 75, whether Type I or Type II	40.00
	All machines in excess of 76, whether Type I or Type II	25.00
	713120E. Kiddie rides (sticker), each	150.00*

Industry	Description and Regulation	Tax
	*No transfer of business tax receipt allowed. New business tax receipt must be issued if machine is to be placed or transferred to a new location. County and state licenses required.	25.00***
	***If business tax receipt is current and paid for the fiscal year.	
	713290. Bingo parlors, per location	1,000.00
	713950. Bowling Centers. Do not include other retail activities, per lane	35.00
	713990. All Other Amusement and Recreation Industries.	100.00
	Exceptions:	
	713990A. Dancehalls	225.00
	713990B. Billard parlors. Business tax receipt does not include retail, vending or any other games or amusement machines. Per table	30.00
	713990C. Concession operation of amusement devices and rides/Carnival ride concession operators. Requirements, bond, inspection, etc. (as per article II of chapter 18)	1,000.00
	713990D. Nonalcoholic beverages discotheques, per year	1,500.00
	713990F. Firework display services (as per article VI of chapter 18 (§18-309))	100.00
	713990M. All Other Amusement and Recreation Industries. Music machines, jukeboxes and video jukeboxes. Only one permitted.	
	Requires sticker:	
	Each individual machine	150.00*
	*No transfer of business tax receipt allowed. New business tax receipt must be issued if machine is to be placed or transferred to a new location. County and state licenses required.	25.00***
	***If business tax receipt is current and paid for the fiscal year.	
	713990S. Sporting clubs, including gun ranges. Must meet all other requirements of this Code.	150.00
SECTOR 72	ACCOMMODATION AND FOOD SERVICES	
Subsector 721	Accommodation. All businesses	50.00

Industry	Description and Regulation	Tax
	Plus:	
	Offering hourly or fractional rental charge, per unit	15.00
	Offering rental by the whole day or week, per unit	5.00
Subsector 722	Food Services and Drinking Places	
	722110. Single unit restaurants* (with seating) having less than or equal to 850 square feet of service area. No beer, wine or alcoholic beverages sold, offered for sale, delivered or served	75.00
	722110A. Single unit restaurants*** (with seating) having more than 850 square feet of service area	75.00
	Additional fees for seating, excluding counterstools and barstools, in excess of 30 seats	25.00
	Additional fees for seating, excluding counterstools and barstools, in excess of 100 seats	50.00
	Additional fee for drive-through service	100.00
	722211. Limited-Service Restaurants/Food delivery-Takeout (restaurants offering home delivery service)	100.00
	722212. Establishments selling food by the pound, without seating	70.00
	Plus tax for seating as provided under 722110	
	722213. Coffeeshops* (without seating) with less than 50 square feet of service area. No beer, wine or alcoholic beverages sold, offered for sale, delivered or served	50.00
	722310. Food Service Contractors	100.00
	722320. Catering services (commissary)	100.00
	722320B. Banquet halls for hire. Will have identical requirements as to zoning of that of a nightclub. Per year	225.00
	722330. Industrial catering (lunchwagons), each vehicle**	50.00
	*All restaurant business tax receipts require state approval and require county business tax receipts, if applicable.	
	**Lunchwagons will require stickers from the local business tax section.	
	***When serving alcoholic beverages, beer or wine, all eating places will require a state license.	

Industry	Description and Regulation	Tax
	722410. Drinking places (entertainment as per article V of chapter 18; no live entertainment or dancing is permitted), without food	100.00
	Plus fee per seating unit	2.00
	722410A. Nightclubs, cabarets, discotheques, etc. (as regulated by article V of chapter 18)	1,250.00
	All drinking establishments are required to have a state license for consumed-on-premises alcoholic beverages.	
SECTOR 81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)	
	Industry Group 8111. Automotive Repair and Maintenance	
	All businesses.	100.00
	Exceptions:	
	811121. Automotive Body and Interior Repair. West of East Eight Ave. and South of W. 33 rd Street. DERM	100.00
	811121A. Automotive paint. All businesses. DERM	100.00
	811192. Car Washes	70.00
	811192A. Carwash, by hand as concession at gas station	30.00
	811192B. Carwash and polish by hand, itinerant, or at commercial location such as shopping centers. ID required	30.00
	811198. All Other Automotive Repair and Maintenance.	150.00
	811198A. Tire retreading and repair shops/tire ordinance. DERMS	150.00
	811211. Consumer Electronics Repair and Maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811212. Computer and Office Machine Repair and Maintenance:	
	Up to 10 employees	65.00
	Each additional employee over 10	6.50
	811213. Communication Equipment Repair and Maintenance	
	Under 10 employees	65.00

Industry	Description and Regulation	Tax
	Each employee over 10	6.50
	811219. Other Electronic and Precision Equipment Repair and Maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811310. Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	Industry Group 8114. Personal and Household Goods Repair and Maintenance	
	811411. Home and Garden Equipment Repair and Maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811411I. Requires ID, vehicle sticker. Only one person or vehicle	30.00
	811412. Appliance Repair and Maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811412I. Requires ID, vehicle sticker. Only one person or vehicle	30.00
	811420. Reupholstery and Furniture Repair	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811420I. Requires ID, vehicle sticker. Only one person or vehicle	30.00
	811430. Shoe repair shops and shoeshine parlors	70.00
	811490. Other personal household goods, repair & maintenance	
	Under 10 employees	65.00
	Each employee over 10	6.50
	811490I. Requires ID, vehicle sticker. Only one person or vehicle	30.00

Industry	Description and Regulation	Tax
	811490A. Alterations only, not tailor, fee per individual	30.00
	812111. Barbershops (state license required)	50.00
	Each additional station over four	5.00
	812112. Beauty shops (state license required)	50.00
	Each additional station over four	5.00
	812113. Nail Salons (state license required)	50.00
	Each additional station over four	5.00
	812191, 812199. Other Personal Care Services	100.00
	812199T. Tattoo Parlors. Requires biomedical waste permit from Environmental Health Section at Miami-Dade County Health Department.	100.00
	812210. Funeral homes and funeral services (excluding cemeteries and crematories). State	250.00
	Licensed embalmers. Requires DERM approval	100.00
	812310. Coin-Operated Laundries and Drycleaners (laundromats):	
	Up to 20 machines	60.00
	Each additional machine over 20	3.00
	812310A. Coin-operated laundry machines in multifamily residential properties:	
	Per Machines	4.00
	812320. Drycleaning and Laundry Services (except coin-operated). Power laundries; Dry cleaning plants (except rug cleaning); laundry and garment services, not elsewhere classified	50.00
	812320A. Garment pressing and agents for laundries and dry cleaners	50.00
	If plant is outside city limits, additional	50.00
	812331. Linen Supply	200.00
	812332. Industrial Launderers	200.00
	812910. Pet Care (except Veterinary) Services	100.00
	81292. Photofinishing Laboratories. No retail	250.00
	81292A. In a business that has a retail business tax. Additional over retail business tax. DERM approval required	50.00

Industry	Description and Regulation	Tax
	812930. Parking Lots and Garages	70.00
	812990. All other personal services:	
	A At office	100.00
	B At residence	100.00
	C Itinerant	30.00
	812990J. Bondsmen	225.00
	Additional employees over two, each	20.00
	812990F. Fortune-tellers, seers, spiritualists, palm readers, horoscope readers, mediums, healers or other similar practitioners, subject to a 1,000 foot distance requirement between same or similar uses.	250.00
Subsector 813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	
	All businesses	100.00
	814110. Private Households. Domestic service, All businesses	20.00
SECTOR 92	PUBLIC ADMINISTRATION	
	No business tax receipt required for any business in this Sector	

* * *

Section 2: Repeal of Ordinances in Conflict.

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 3: Penalties.

Every person violating any provision of the Code or any ordinance, rule or regulation adopted or issued in pursuance thereof shall be punished by a civil penalty not to exceed \$500.00 within the discretion of the court or administrative tribunal having jurisdiction. Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense. In addition to the penalty prescribed above, the City may pursue other remedies such as

abatement of nuisance, injunctive relief, administrative adjudication and revocation of licenses or permits.

Section 4: Inclusion in Code.

The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the City of Hialeah, as an addition or amendment thereto, and the sections of this ordinance shall be renumbered to conform to the uniform numbering system of the Code.

Section 5: Severability Clause.

If any phrase, clause, sentence, paragraph or section of this ordinance shall be declared invalid or unconstitutional by the judgment or decree of a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance.

Section 6: Effective Date.

This ordinance shall become effective when passed by the City Council and signed by the Mayor or at the next regularly scheduled City Council meeting, if the Mayor's signature is withheld or if the City Council overrides the Mayor's veto.


PASSED AND ADOPTED this 25th day of August, 2009.

THE FOREGOING ORDINANCE
OF THE CITY OF HIALEAH WAS
PUBLISHED IN ACCORDANCE
WITH THE PROVISIONS OF
FLORIDA STATUTE 166.041
PRIOR TO FINAL READING.

Attest:

Approved on this 26 day of August, 2009.


Carlos Hernandez
Council President


Rafael E. Granado, City Clerk


Mayor Julio Robaina

Approved as to form and legal sufficiency:


William M. Grodnick, City Attorney

This is corrected Ordinance 09-58. A scrivener's error was reported at the City Council meeting of September 22, 2009.

~~Strikethrough~~ indicates deletion. Underline indicates addition.

SA\FBI\LEGISLATION\2009-ORDINANCES\NAICS\SIC-to-NAICS-Change to Chapter 86.docx

Ordinance was adopted by a unanimous vote with Councilmembers, Caragol, Casals-Muñoz, Cue, Garcia-Martinez, Gonzalez, Hernandez, and Yedra voting "Yes".